



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
STATE SALES, USE, AND MAXIMUM TAX RETURN
Mail To: SC Department of Revenue, Sales Tax, Columbia, SC 29214-0101

ST-455
(Rev. 10/26/16)
5162

Place an X in all boxes that apply.

☐ **AMENDED** ☐ Change of Address ☐ Business Permanently Closed
Return ☐ (Make changes to address below) ☐ Date _____
(Complete form C-278 and return your license.)
If the area below is blank, fill in name and address.

RETAIL LICENSE OR USE TAX REGISTRATION

FEIN

SID Number

Period Ended

File Return On or By

COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

1.	All Gross Proceeds of Sales/Rental, Use Tax and Withdrawals for Own Use (From Item 3 of worksheets)	.	
		Column A Sales/Use 6%(Tax Rate)	Column B Sales/Use 5% (Tax Rate)
1A.	Total Gross Proceeds of Sales/Rental, Use Tax and Withdrawals for Own Use (From Items 6 and 12 of worksheets)	.	.
2.	Total Amount of Deductions (From Items 8 and 14 of worksheets)	.	.
3.	Net Taxable Sales and Purchases (Line 1A minus line 2 for each column)	.	.
4.	Tax Due (Line 3 x Tax Rate)	6% .	5% .

Total Sales

5.	Total Sales and Use Due (Add line 4 of columns A and B.)
6.	Local Tax Due ST-389 (From Column B, line 2, page 7 of 8 of form ST-389)
7.	TOTAL SALES AND LOCAL TAXES (Add lines 5 and 6)
8.	Taxpayer's Discount (See instructions. For timely filed returns and taxes paid in full only.)
9.	NET TAX PAYABLE (Line 7 less Line 8)
	10A Penalty (See Instr.)
	10B Interest (See Instr.)
10.	Total Penalty and Interest (Add Line 10A and Line 10B)
11.	Total Amount Due (Add Line 9 and Line 10)

5.	.
6.	.
7.	.
8.	.
9.	.
10A.	.
10B.	.
10.	.
11.	.

IMPORTANT: Sign and date return on reverse side.



COLUMN A - SALES AND USE TAX

WORKSHEET #1 - GROSS PROCEEDS AND PURCHASES

Item 1. Gross Proceeds of Sales, Rentals and Withdrawals for Own Use (Total of All Sales) 1. _____

Item 2. Out-of-State Purchases Subject to Use Tax 2. _____

Item 3. All Gross Proceeds of Sales/Rental, Use Tax and Withdrawals for Own Use (Add Items 1 and 2. Enter total here and on line 1, Column A, on front of ST-455.) 3. _____

If local tax is applicable, enter the total on Item 1 of ST-389 worksheet.

Note: Sales of unprepared foods are exempt from the State sales and use tax rate. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. Sales that are subject to a local tax must be entered on Form ST-389 (local sales tax worksheet).

WORKSHEET #2 - 6% SALES AND USE TAX

Item 4. Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use (Enter Sales subject to 6% tax rate requirements.) 4. _____

Item 5. Out-of-State Purchases Subject to Use Tax 5. _____

Item 6. Total Gross Proceeds at 6% (Add Items 4 and 5. Enter total here and on line 1A, Column A on front of ST-455.) 6. _____

Item 7. Sales and Use Tax Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)

Type of Deduction	Amount of Deduction
a. Sales Exempt During "Sales Tax Holiday"	▶ \$ _____ .
b. Sales over \$100.00 delivered onto Catawba Reservation	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Item 8. Total Amount of Deductions (Enter total here and on line 2 of Column A on front of ST-455.) 8. < _____ >

Item 9. Net Taxable Sales and Purchases (Item 6 minus Item 8. Enter total here and on line 3, Column A on front of ST-455.) 9. _____

REMINDER: Form ST-389 must be completed and attached for all local taxes.

For questions regarding this form, call this office toll free (844) 898-8542.

I authorize the Director of the Department of Revenue or delegate to discuss **this return**, attachments and related tax matters with the preparer. ☐ Yes ☐ No Preparer's name _____ Phone number _____

I hereby certify that I have examined this return and to the best of my knowledge and belief it is a true and accurate return.

Owner, Partner or Title	Printed Name	Taxpayer's Signature
Daytime Phone No.	Date	E-mail Address

IMPORTANT: This return becomes **DELINQUENT** if it is postmarked after the 20th day (return with payment due on or before the 20th) following the close of the period. Sign and date the return.



COLUMN B - SALES AND USE TAX

WORKSHEET #3 - 5% SALES AND USE TAX

Item 10. Gross Proceeds of Sales/Rentals and Withdrawals for Own Use (Enter sales subject to 5% tax rate requirements such as cars, trucks, airplanes and boats.) 10. _____

Item 11. Out-of-State Purchases Subject to Use Tax 11. _____

Item 12. Total Gross Proceeds at 5% (Add Items 10 and 11. Enter total here and on line 1A, Column B on front of ST-455.) 12. _____

Item 13. Sales and Use Tax Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)

Type of Deduction	Amount of Deduction
a. Sales over \$100.00 delivered onto Catawba Reservation	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Item 14. Total Amount of Deductions (Enter total here and on line 2 of Column B on front of ST-455.) 14. **<** _____ **>**

Item 15. Net Taxable Sales and Purchases (Item 12 minus Item 14. Enter total here and on line 3, Column B on front of ST-455.) 15. _____